

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

In re: : Bankruptcy No. 23-13269-amc
:
Terrance Webster : Chapter 13
:
Debtor :

**COMMONWEALTH OF PENNSYLVANIA, DEPARTMENT OF REVENUE'S
OBJECTION TO CONFIRMATION OF DEBTOR'S CHAPTER 13 PLAN
DATED DECEMBER 4, 2023**

TO THE HONORABLE ASHELY M. CHAN,
UNITED STATES BANKRUPTCY JUDGE:

The Commonwealth of Pennsylvania, Department of Revenue ("Commonwealth"), by and through its counsel, Brad G. Kubisiak, Deputy Attorney General, Office of Attorney General, does hereby object as a party in interest to confirmation of Debtor's Chapter 13 Plan ("Plan") dated December 4, 2023, as follows:

1. On November 7, 2023, the Commonwealth filed a Proof of Claim for unpaid personal income taxes in the amount of \$34,238.12 of which \$33,449.99 is a secured claim pursuant to 11 U.S.C. § 506(a)(1), \$639.88 is a priority claim pursuant to 11 U.S.C. § 507(a)(8) and \$148.25 is a general unsecured claim.
2. The Plan fails to provide for payment of the Commonwealth's secured claim, making the Plan not confirmable pursuant to 11 U.S.C. § 1325(a)(5).
3. The Plan fails to provide for payment of statutory interest at the rate of 7% on the Commonwealth's secured claim in violation of 11 U.S.C. § 1325(a)(5) or for the retention of liens throughout the life of the Plan, and it is therefore not confirmable.

4. The Plan fails to provide for payment of the Commonwealth's priority claim, making the Plan not confirmable pursuant to 11 U.S.C. § 1322 (a)(2).
5. For the foregoing reasons, the Plan does not comply with the applicable provisions of the Bankruptcy Code and cannot be confirmed under 11 U.S.C. § 1325(a)(1).


WHEREFORE, the Commonwealth of Pennsylvania, Department of Revenue respectfully requests this Honorable Court Deny Confirmation of Debtor's Chapter 13 Plan dated August 22, 2022.

Date: February 14, 2024

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